

House Engrossed

**FILED**

**JANICE K. BREWER  
SECRETARY OF STATE**

State of Arizona  
House of Representatives  
Forty-eighth Legislature  
Second Regular Session  
2008

CHAPTER 65

# HOUSE BILL 2351

AN ACT

AMENDING SECTIONS 42-18114 AND 42-18121, ARIZONA REVISED STATUTES; RELATING  
TO DELINQUENT PROPERTY TAX LIENS.

(TEXT OF BILL BEGINS ON NEXT PAGE)



1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-18114, Arizona Revised Statutes, is amended to  
3 read:

4 42-18114. Successful purchaser

5 A real property tax lien shall be sold pursuant to this article to the  
6 person who pays the whole amount of delinquent taxes, interest, penalties and  
7 charges due on the property, and who in addition offers to accept the lowest  
8 rate of interest on the amount so paid to redeem the property from the sale,  
9 which may not exceed the rate prescribed by, and computed pursuant to,  
10 section 42-18053. THE LIEN BEARS INTEREST AT THE BID RATE FROM THE FIRST DAY  
11 OF THE MONTH FOLLOWING THE PURCHASE OF THE TAX LIEN.

12 Sec. 2. Section 42-18121, Arizona Revised Statutes, is amended to  
13 read:

14 42-18121. Payment of subsequent taxes by certificate holder:  
15 fee

16 A. On or after June 1, if a person who holds a certificate of purchase  
17 desires to pay subsequent taxes, accrued interest and related fees due on the  
18 property, the person shall exhibit the certificate or receipt of registered  
19 certificate to the county treasurer. The treasurer shall enter the amount of  
20 the payment on the certificate and on the record of tax lien sales. THE  
21 AMOUNT OF SUBSEQUENT TAXES BEARS INTEREST AT THE RATE STATED IN THE  
22 CERTIFICATE OF PURCHASE FROM THE FIRST DAY OF THE MONTH FOLLOWING THE  
23 PURCHASE OF THE SUBSEQUENT TAX LIEN.

24 B. The county treasurer shall collect a fee of five dollars from the  
25 holder of the certificate for making the entries.

APPROVED BY THE GOVERNOR APRIL 22, 2008.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 22, 2008.